

HOUSE BILL 64

By Turner M

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, relative to the "Retailers' Sales Tax  
Act".

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by  
adding the following language as a new, appropriately designated section:

Section 67-6-3\_\_\_. There is exempt from the tax imposed by this chapter all sales  
of hybrid vehicles. As used in this section, the term "hybrid" means a vehicle that  
operates on a mixed system of a gasoline or diesel engine, as well as a battery-powered  
electric motor.

SECTION 2. This act shall take effect July 1, 2007, the public welfare requiring it and  
shall expire at midnight on June 30, 2017.